The House adjourned for lunch at 1 P. M. and re-assembled at 1-45 P. M.

OATH OF OFFICE.

Mr. S. Thiraviam Nadar was sworn in.

THE TRAVANCORE (MATCHES AND OTHER ARTICLES) EXCISE DUTY BILL. - (contd.)

MR. P. K. NARAYANA PILLAI (*Ambalapuzha I*) : Sir, we are at this stage considering the principle underlying this Bill. The Bill, as it is now presented to the House, relates to matches and a group of other nebulous articles about which the House knows nothing. Clause 20 and a number of other sections make provision (*louder, please*) for imposing and realising an excise duty in regard to any article on which the Government may subsequently think to impose the same. To put it shortly, this amounts to handing a blank cheque to the Government, that is, to the executive, for the purpose of legislating for the State. Such a *carte blanche*, however much we may trust the executive section of the Government, (*louder please*) I am not prepared to confide to the Government. No doubt, there is a tendency, even in England at present, to frame what is known as "skeleton legislation" and to leave it to the executive to fill it in. But this Bill, goes even beyond such steps and as such I certainly oppose that portion of the Bill which seeks to hug in unspecified and non-descript things. The co-operation which the Paramount Power expects from this Government certainly does not cover this branch of the Bill for the learned Law Member himself admitted that the British Indian Act upon this subject does not contain any parallel provision. That is another argument why this portion of the Bill should not have been presented to this House.

Another portion of the Bill, which, I fear, I have to object to, is the provision in Clause 3, where this Bill when passed into law, is made to recoil retrospectively, to the first of April 1934. It is rather an unworkable proposition for the excise duty that is now sought to be imposed is in respect of the manufacture and issue of matches under this measure. Both these things must have taken place already before the law saw the light. We are today on the 21st of May 1934. Nearly seven weeks have gone by since the date the Law Member keeps in view as the date for the operation of this Bill. That is another aspect.

Yet another aspect, though it may be covered by the British Indian Act upon the subject, is presented by other Sections, that is to say, in case of default in the payment of excise duty that is contemplated under this measure, the Excise authorities themselves may realise four times the amount of the duty that is normally payable. In addition to that if a conviction takes place before a Magistrate, it is further provided that, the Magistrate is at liberty to impose four times the amount of the duty as a fine. In the result, eight times the duty may be realised from any defaulter under this Regulation. Whatever be the merits of the provision as regards penalty, as regards what we realised under

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